

ATLANTA, GEORGIA

**AN ORDINANCE**

Councilmember Natalyn M. Archibong

04-0-0489

**An Ordinance to authorize the Tax Commissioners of Fulton and Dekalb Counties to bill City of Atlanta residents semi-annually for the City's portion of their property taxes; to authorize the Chief Financial Officer to negotiate for said payment plan; and for other purposes**

WHEREAS, the Dekalb and Fulton Tax Commissioners bill City of Atlanta residents of Dekalb and Fulton, respectively, for their real estate taxes on the City's behalf; and

WHEREAS, residents of both counties are billed annually for the City's portion of the taxes; and

WHEREAS, annual billing often creates a hardship for residents, especially the elderly who oftentimes do not have a mortgage and must personally pay their taxes; and

WHEREAS, billing in two cycles would greatly alleviate this problem; and

WHEREAS, Section 6-103 (c) of the Code of Ordinances of the City of Atlanta stipulates that:

- (c) The time or times for the payment of taxes assessed against real estate and personal property in the city shall be fixed by ordinance of the governing body; provided, however, that said ordinance shall not be changed during any current year but shall apply to the years succeeding the date of the passage of such ordinance. **The ordinance may provide for payment of taxes monthly, quarterly, or otherwise;** and on failure to pay the taxes or installment on taxes, such taxes shall bear interest at such rate as may be fixed by the governing body, to be charged on any installment not paid at the time ordained. If all the tax assessed for the current year is paid during the first tax period fixed, as provided by ordinance, a discount for such payment, not exceeding three percent, may be provided for by ordinance, on the total amount of such annual taxes. If the total taxes are not paid during the first period, but are paid during some of the other periods fixed in the ordinance, a discount may be allowed thereon not exceeding the stated sum of three percent;

provided, however, that there shall be deducted from the discount a proportionate sum corresponding to the period of the year during which such taxes remain unpaid. The interest shall be computed from the date the taxes are made payable. The times of payment shall be provided by ordinance, with one or more times of payment during the current year. If any ad valorem tax or portion of ad valorem tax is not paid at the time prescribed by ordinance, execution shall be issued for the entire tax or the unpaid balance of the entire tax on December 20 and shall bear interest from August 15; provided, however, if December 20 of any year shall fall on Sunday, then the fi. fa. shall be dated December 21. Notwithstanding the foregoing, for the year 1999 only, unpaid ad valorem taxes for property owners within the City of Atlanta in DeKalb County shall bear interest from September 15."

**NOW, THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA** as follows:

**Section 1:** That the City of Atlanta hereby authorizes the Tax Commissioners of Fulton and Dekalb Counties to bill the residents of the City of Atlanta for the City's portion of their real estate taxes on a semi-annually basis.

**Section 2:** That the Chief Financial Officer of the City of Atlanta is hereby authorized to negotiate with the Tax Commissioners of Fulton and Dekalb counties a new payment plan which will allow City of Atlanta residents to pay the portion of the City's real estate taxes semi-annually.

**Section 3:** That the second payment shall accrue no interest, provided said amount is paid by the due date of the second installment.

**Section 4:** That all ordinances in conflict herewith are hereby repealed.

RCS# 5606  
4/19/04  
5:09 PM

Atlanta City Council

Regular Session

04-O-0489

AUTH FULTON & DEKALB TAX COMMISSIONERS  
BILL ATL RES SEMI ANNUALLY CITY PROP TAX  
FILE

YEAS: 12  
NAYS: 0  
ABSTENTIONS: 0  
NOT VOTING: 4  
EXCUSED: 0  
ABSENT 0

Y Smith	Y Archibong	Y Moore	Y Mitchell
Y Starnes	NV Fauver	NV Martin	Y Norwood
NV Young	Y Shook	Y Maddox	Y Willis
Y Winslow	Y Muller	Y Boazman	NV Woolard

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FILED BY  
CITY COUNCIL

APR 19 2004

- ☐ CONSENT REFER
- ☐ REGULAR REPORT REFER
- ☐ ADVERTISE & REFER
- ☐ 1st ADOPT 2nd READ & REFER
- ☒ PERSONAL PAPER REFER

Date Referred 3/15/04

Referred To: Finance / Executive

Date Referred

Referred To:

Date Referred

Referred To:

First Reading

Committee \_\_\_\_\_  
Date \_\_\_\_\_  
Chair \_\_\_\_\_  
Referred To \_\_\_\_\_

FIN. EXECUTIVE

3-31-04

Chair

Action

Fav, Adv, Hold (see rev. side)

Other

Members

Dawn M. Starnes

Chair Muller

Refer To

Committee

Date

Chair

Action

Fav, Adv, Hold (see rev. side)

Other

Members

Refer To

Committee

Date

Chair

Action

Fav, Adv, Hold (see rev. side)

Other

Members

Committee

Date

Chair

Action

Fav, Adv, Hold (see rev. side)

Other

Members

Refer To

Refer To

FINAL COUNCIL ACTION

- ☒ 2nd
- ☐ 1st & 2nd
- ☐ 3rd
- ☐ Consent
- ☐ V Vote
- ☒ RC Vote

CERTIFIED

**CERTIFIED**  
APR 10 2004  
[Signature]  
MAYOR'S ACTION

**CERTIFIED**  
APR 10 2004  
[Signature]  
MAYOR'S ACTION

MAYOR'S ACTION